



## **Internal Revenue Service**

### **26 CFR Part 1**

**[TD 9941]**

**RIN 1545-BO68 and 1545-BO78**

### **Taxable Year of Income Inclusion under an Accrual Method of Accounting and Advance Payments for Goods, Services, and Other Items**

#### **Correction**

In rule document 2020-28563 beginning on page 810 in the issue of Wednesday, January 6, 2021, make the following correction:

On page 810, in the DATES section, in the second line beneath the heading, “December 31, 2021” should read “December 31, 2020”.

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